

## From RICK AUERBACH

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## ASSESSMENT APPEALS DEADLINE FILING EXTENDED

Los Angeles County Assessor Rick Auerbach today commended Governor Gray Davis for signing legislation which will extend the assessment appeals filing deadline from September 15 to November 30, beginning next year.

This week, Davis signed a bill authored by Assembly Member Jerome Horton, D-Inglewood, that will move the deadline to Nov. 30 beginning next year. Auerbach helped develop the Horton measure, AB 645, together with State Board of Equalization Member John Chiang and testified on its behalf in Sacramento.

"This extension will give Los Angeles taxpayers at least 30 days after the receipt of annual property tax bills to file an appeal," Auerbach said, "and will go a long way in eliminating taxpayer frustration and restoring their faith in the process.

"Governor Davis acted on an issue of fairness," he added, "because property owners receive tax bills after the Sept. 15 appeal deadline and must wait a year to file for a reduction in value."

Meanwhile, Auerbach reminded property owners currently seeking a valuation reduction from the Assessment Appeals Board that they must still file by Sept. 15 to meet this year's deadline.

AB 645 also expands appeals rights for small business owners, Auerbach added, giving them options previously available only to large businesses.



In May, Auerbach wrote the Assembly Revenue and Taxation Committee:

"AB 645 will address a long-standing complaint from taxpayers that they are deprived of meaningful appeal rights."

The appeal program falls under the jurisdiction of the Board of Supervisors, Auerbach noted, using a system of appointed Assessment Appeals Boards as well as hearing officers, all of which function independently of the Assessor's Department.

Appeal forms and information about the process are available at the Assessment Appeals Board in Room B-50 of the Kenneth Hahn Hall of Administration, 500 W. Temple St., Los Angeles or at any Assessor's office. Information can also be obtained by calling (213) 974-1471 or over the Internet at bos.co.la.ca.us.

"If someone feels that an incorrect value has been placed on their property, including homes or businesses, they can go through the appeals process and present their case, and next year take advantage of a more realistic filing deadline," Auerbach said.

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